

Financial Systems Business Process

Process Name: Salary Travel Per Diem for Annual Audits Compilation Reports

Page 1

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Name	Salary Travel Per Diem
Introduction	<p>This process must be performed once per year, by all state agencies, in accordance with requirements defined by the Departments of Audits to submit accurate reporting of salary, travel, per diem and expenses data. This process allows each state agency to review and correct their own salary, travel, and per diem data, then approve to release the data for publication in the Annual Agency Supplement Compilation Report and the Annual Per Diem Supplement Compilation Report.</p> <p>The data to perform this process is extracted directly from the Financial Systems' PeopleSoft Financials and HCM systems and loaded into specifically designed tables after the year-end close of the General Ledger. The GL close occurs approximately the 2nd week in July, with table population occurring approximately one week later.</p> <p>Path: Menu-Salary Travel Per Diem-Maintain Approve-Salary Travel</p> <p>Path: Menu-Salary Travel Per Diem – Maintain Approve-Per Diem</p> <p>Path: Menu-Salary Travel Per Diem – Maintain/Approve – Approval Salary/Per Diem</p> <p>The Salary component comes directly from the HCM module. The Travel, Per Diem and Expenses come directly from the AP module. These components can be affected by journals entered directly into the General Ledger.</p> <p>The review, correction, and approval of an agencies' data must be completed for the Department of Audits by August 31st.</p>
	<p><u>How the salary data is selected and extracted for the PeopleSoft pages:</u></p> <p>Data is extracted once a year after fiscal year end (last payroll confirm with a 6/30 end date). The data is compiled based on "as earned" versus "as paid". Data will be for pay period end dates from 7/1 previous year through 6/30 of current year. This includes Special Off-Cycle Calendars of the year, BUT NOT previous fiscal years.</p> <p>All earnings codes with the exception of "PENSION" or "N/A" (GL Account # Expense field on Earnings Table 3 panel), BMA, RLN and RLT will be included.</p> <p>Report totals are to be used to gather year-to-date totals.</p> <ul style="list-style-type: none"> ▪ Use company totals from Pay Check Summary section to get gross earnings and ▪ Use Company totals from Other Earnings Summary to see if any excluded amounts were paid. <p>Careful attention must be used for lag payrolls and special off-cycle calendars to ensure proper ones are subtracted from the fiscal year being balanced.</p> <p>Salary and supplements are based on WHEN EARNED, not WHEN PAID.</p>

Process	<p>User must obtain proper security in order to access, review, correct, and/or approve data.</p> <p>-Inquiry, Reports & Query Class: Provides the ability to inquire on agency data; run reports and queries.</p> <p>-Edit Class: Provides the ability to correct agency data.</p> <p>- Approval Class: Provides the ability to perform the agency approval.</p> <p>If a Financials user has applied for security in previous years, there will only be a need to verify the access.</p> <p>If the security is for an HCM only user, he/she must re-apply for the applicable security access each year.</p> <p>If a user has never performed the process, a security application must be submitted for access to be granted.</p> <p>To obtain a Security Application contact your Agency PeopleSoft Security Administrator. Contact can be made with the State Accounting Office Helpdesk at 404-657-3956.</p> <p>Security should be verified or applied for no later than May or June to ensure that access is active.</p>
	<p>Request year-to-date Report APXXX0419 Travel Expense.</p> <p>Path: Menu-Accounts Payable-Reports-Vouchers-Travel Report</p> <p>Go to the Summary page of the report and make a copy. Sum amounts for each account, then compare to the total Travel amount displayed on the Approve Salary/Per Diem panel. If all issues have been addressed during the reporting year, the amounts should be equal.</p>
	<p>Request year-to-date Report APxxxx0420 Per Diem and Expense.</p> <p>Path: Menu-Accounts Payable-Reports-Vouchers-Per Diem Report</p> <p>Go to the Summary page of the report and make a copy. Sum amounts for each account, then compare to the amounts displayed for Total Fee and Total Expense on the Approve Salary/Per Diem panel. Since Per Diem is also displayed in totals by account, a more detailed comparison can be done. If all issues have been addressed during the reporting year, the amounts should be equal.</p>
	<p>Sum all PYxxx0018H- US Payroll Summary Report-Confirmed</p> <p>These reports should be retained during the year and summed to obtain total salaries to be compared to the Total Personal Services displayed on the Approve Salary/Per Diem panel.</p>

	<p>Request Report STXXX0008 Approval Criteria Report.</p> <p>Path: Menu- Salary Travel Per Diem- Reports</p> <p>This report will list all the issues that need to be addressed before the Approval can be done.</p> <p>Issues specific to Travel or Per Diem can be obtained by requesting the following reports, via the same path:</p> <p>STXXX0006 Salary Travel Detail Report</p> <p>STXXX0007 Per Diem Detail Report</p>
Issues and Resolutions	<ul style="list-style-type: none"> • Issue: Non-numeric FEI <p>The only acceptable non-numeric FEI is "Foreign"</p> <p>There are two possible ways to handle records that may have other values such as "HR VNDR" OR "EFT VNDR", which are the result of selecting the incorrect vendor.</p> <p>Solution 1: Research to find the correct vendor:</p> <p>Search the vendor file to determine if another vendor with the same name exists with a valid FEI.</p> <p>If this record exists, add the amount assigned to the HR or EFT VNDR to the correct vendor on the Salary Travel panel.</p> <p>Solution 2: If a record does not exist the amount shown on the Salary Travel panel must be reduced to zero.</p> <p>Documentation of the discrepancy should be reported to the Department of Audits, and retained for your records.</p>
	<ul style="list-style-type: none"> • Issue: Incorrect amount on an employee's record for Personal Services and/or Travel <p>Solution: Access the employee's record to be corrected.</p> <ul style="list-style-type: none"> • The correct amount must replace the incorrect amount, so • Highlight the applicable field and input the correct amount; • Select Travel Verified; • Select Add Updated Row; and • Save the record.

	<ul style="list-style-type: none"> • Issue: Incorrect amount on vendor record for Fees and/or Expenses <p>Solution:</p> <ul style="list-style-type: none"> • Access the vendor's record, • click in the amount field to be corrected, • highlight the amount and replace with the correct amount, • select Update, select Verified, save the record.
	<ul style="list-style-type: none"> • Issue: Per Diem Fee and/or Expense charged to an incorrect account. <p>Solution:</p> <ul style="list-style-type: none"> • Access vendor's record, • Click Add Row symbol, "+" to insert a new row; enter the correct account code and amount. Click Update. • Click in amount field of line with the incorrect account; change to 0.00. Click Update. • • Select Verified, then save the record.
	<ul style="list-style-type: none"> • Issue: Travel not Verified <p>Solution: When an employee has travel recorded without a salary, the travel must be verified. Access employee record,</p> <ul style="list-style-type: none"> • Confirm the amount recorded for travel, • Select Travel Verified, • Select Add Updated Row, save the record.
	<ul style="list-style-type: none"> • Issue: Negative Amount Cannot Be Entered <p>Solution: Whenever a negative amount is recorded for Salary Travel an error message will be received that will cause the record not to be able to be saved.</p> <ul style="list-style-type: none"> • This process will not perform a netting effect function. • To remove an amount, it must be changed to zero and an updated row must be inserted. • It is recommended that documentation be maintained in case of inquiry by Department of Audits.

Finalizing Process	<ul style="list-style-type: none"> Once all issues on Approval Criteria Report (STXXX0008) have been addressed, it is recommended that this report be requested again as confirmation that no system identified issues are remaining. <p>Path: Menu-Salary Travel Per Diem-Reports- Approval Error Report</p>
	<ul style="list-style-type: none"> To confirm that all Travel and Per Diem issues indicated by the asterisks on each report have been addressed, it is recommended that a final version of each be requested. Since these are issues that should have been addressed before fiscal year-end close, the final reports can serve as a checklist to be sure that corrections within the process have been made where possible and/or that notes have been prepared for Department of Audits. <p>Path: Menu-Accounts Payable-Vouchers-Reports-Travel Report</p>
	<p>Balance Components to General Ledger:</p> <p><u>Step 1: Salary Reconciliation</u></p> <ol style="list-style-type: none"> Utilizing the US Payroll Summary (Confirmed) PYxxx0018H Report, list on a monthly basis: <ul style="list-style-type: none"> Gross Earnings Other Earnings (Non Personal Services): <ol style="list-style-type: none"> Board Member Allowance (BMA – SCOA 640008) Relocation Non-taxable (RLN – SCOA 627006) Relocation Taxable (RLT – SCOA 627006) Deduct BMA, RLN and RLT from Gross Earnings total for YTD. The BMA travel will later be added to the travel totals received from the APxxx0419 report. Deduct prior year lag from 7/15 confirm. Add current year lag from 7/15 confirm. This should agree with the total Personal Services from the Salary, Travel and Per Diem approval panel. <p><u>Tools for Use in Balancing Payroll</u></p> <ul style="list-style-type: none"> PYxxx0018H Report – US Payroll Summary Report – Confirmed LDxxx024O – Labor Expense Detail by Organization (FY to Date) LDxxx021O – Labor Expense Detail by Organization (Pay End Date) Public Query OPY015_Emp_With_Oth_Pay can be used to locate employees that have had excluded earnings for the year being reconciled. These amounts will need to be subtracted from the employee gross earnings to ensure the employee is correct in the file.

Salary Travel SAMPLE Reconciliation Worksheet				
(1) Use Report: PY1110018H (US Payroll Summary Report-Confirmed)				
(2) Pay End Date	Gross Earnings	Board Member Mileage Allowance 'BMA'	Relocation Non-Taxable 'RLN'	Relocation Taxable 'RLT'
6/30/2002 (Monthly bkg. (in 7/15 Confirm))	(12,345.25)	0.00		
7/15/2002	425,678.25	158.80		
7/31/2002	465,789.52	0.00		
8/15/2002	15,467.21	251.63		
Off Cycle Calendar 12/23/2001 (previous fiscal year)	(1,000.00)	0.00		
8/31/2002	340,254.21	0.00		
9/15/2002	222,489.57	0.00	250.00	
9/30/2002 thru 6/15/03 (Dates combined for illustration purposes only)	3,214,567.53	0.00		125.00
6/30/2003	198,963.80	0.00		
06/30/2003 (Monthly bkg. (in 7/15 Confirm))	12,923.76	0.00		
		410.13	250.00	125.00
(3) Deduct Adjustments				
Adjustments (BMA)	(410.13)			
Adjustments (RLN)	(250.00)			
Adjustments (RLT)	(125.00)			
Totals	4,882,003.47			
(4) APX XX0419 Travel Expense Total		44,539.87		
(5) Salary & Travel Approval Panel Summary Totals	4,882,003.47	44,350.00		
(6) Per Sevs Account Detail from G/L Trial Balance		Travel Account Detail from G/L Trial Balance		
(List Additional Accts. if Necessary)		(Travel Accounts 640xxx)		
510001	4,447,003.47	(List Additional Accounts if Necessary)		
510002	105,000.00	640008	410.13	
510003	120,000.00	640001	12,900.00	
511001	108,000.00	640003	19,890.00	
512001	0.00	640005	11,749.87	
513001	102,000.00			
(7) Year-End Trial Balance Totals	4,882,003.47	44,350.00		
(8) Reconciliation Entries				
(Each Entry Requires a Description)				

Adding BMA to AP Travel should sum to Approval panel travel total.

	<ul style="list-style-type: none">Approved data to be released to Department of Audits. <p>Note: Approvals are final.</p>
Risks/Cautions	<ul style="list-style-type: none">If Travel and Per Diem issues marked by an asterisk on the monthly reports, which are automatically generated at each month-end, are not addressed in a timely manner, these issues will carry forward into the data for this process. <p>Note: Neither an employee or vendor record can be added or deleted from this data.</p>
	<ul style="list-style-type: none">Be sure to select the correct vendor with a valid FEI. The only acceptable non-numeric FEI is "FOREIGN". <p>Note: Other non-numeric codes must have the amount reduced to zero and the correct amount should be reported to Audits. An amount can be added to the correct vendor record if it already exists within the data.</p>
References	Department of Audits

Contact	<ul style="list-style-type: none">• This Business Process can be found on the State Accounting Office website sao.georgia.gov• Assistance can be obtained from the State Accounting Office Helpdesk at (404) 657-3956,
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